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December 15, 2011

**VIA ELECTRONIC FILING**

Jocelyn G. Boyd, Chief Clerk & Administrator  
**Public Service Commission of South Carolina**  
101 Executive Center Drive  
Columbia, South Carolina 29210


Re: Piedmont Natural Gas Company, Inc., GCRM-132  
Docket No: 2006-401-G

Dear Ms. Boyd:

The Office of Regulatory Staff ("ORS") has received, and had the opportunity to review, the above referenced filing made by Piedmont Natural Gas Company, Inc. ("Piedmont" or "PNG") dated December 14, 2011. Piedmont requested a benchmark cost of gas decrease from the current \$3.75 per dekatherm to \$3.25 per dekatherm. Piedmont requests these changes to be effective with the first billing cycle in January 2011.

ORS has no objection to Piedmont's request for approval of GCRM-132. Thank you for the opportunity to provide our comments in this matter.

Sincerely,



John W. Flitter

JWF/sh

cc: Dan F. Arnett  
Nanette S. Edwards, Esquire  
David Carpenter  
Pia Powers  
James H. Jeffries IV, Esquire  
Scott M. Tyler, Esquire